TABLE OF CONTENTS (DETAILED)

I. INTRODUCTION AND SYNPOSIS

- A. Introduction and Limitations on Analysis
- B. Demographics and Key Findings
- C. Summary of Demographics and Community Benefit
 - 1. Patient Mix
 - 2. Community Benefit Expenditures (percentages of total revenues)
 - 3. Community Benefit Expenditures Mix (uncompensated care, medical education and training, medical research, community programs)
 - 4. Uncompensated Care (percentages of total revenues)
 - 5. Comparison of Reported Uncompensated Care and Community Benefit Expenditures against Specified Percentage of Revenue Levels
 - 6. Revenues vs. Expenses
- D. Executive Compensation

II. INTERIM REPORT AND ADDITIONAL WORK UNDERTAKEN FOR FINAL REPORT

- A. Questionnaire Content Included in Final Report
- B. Significant Adjustments to the Interim Report
- C. Breakdown of Hospitals by Community Types (High Population, Critical Access Hospital (CAH), Rural (non-CAH), and Other Urban and Suburban Hospitals)
- D. Breakdown of Hospitals by Revenue Size
- E. Hospitals Reporting Largest Amounts of Medical Research Expenditures
- F. Analysis of Bad Debt and Shortfalls as Uncompensated Care
- G. Comparison of Reported Community Benefit Expenditures Across Communities Based on Income and Insurance Coverage Levels
- H. Executive Compensation
- I. Form 990, Schedule H, Hospitals

III. BACKGROUND ON U.S. HOSPITALS AND PRIOR STUDIES

- A. Background on U.S. Hospitals
- B. Other Studies on Community Benefit Provided by Nonprofit Hospitals
- C. Study on Executive Compensation of Nonprofit Hospitals

IV. DEMOGRAPHICS - PATIENT MIX, REVENUES, EXCESS REVENUES

- A. Patient Insurance Coverage
- B. Revenues and Excess Revenues By Revenue Size
- C. Revenues and Excess Revenues by Community Type
- D. Relationship Between Community Type and Revenue Size
- E. Groupings by Excess Revenues

V. DIFFERENCES IN COMMUNITY BENEFIT REPORTING ACROSS CERTAIN DEMOGRAPHICS - COMMUNITY TYPES, REVENUE SIZE

- A. Introduction
- B. Comparison of Certain Information By Community Type
 - 1. Summary of Key Findings Community Type
 - 2. Patient Mix (Based on Type of Insurance Coverage) by Community Type
 - 3. Number and Percentage of Hospitals Reporting Community Benefit Expenditures, by Expenditure Type within Community Type
 - 4. Aggregate Uncompensated Care by Community Type
 - 5. Aggregate Medical Research Expenditures by Community Type
 - 6. Aggregate Medical Education and Training Expenditures by Community Type
 - 7. Aggregate Community Program Expenditures by Community Type
 - 8. Aggregate Community Benefit Expenditures by Community Type
 - Aggregate Community Benefit Expenditures as a Percentage of Revenues
- C. Comparisons of Certain Information By Annual Revenue Size
 - 1. Summary of Key Findings Revenue Size
 - 2. Patient Mix (Based on Type of Insurance Coverage) by Revenue Size
 - 3. Number and Percentage of Hospitals Reporting Community Benefit Expenditures, by Expenditure Type within Revenue Size
 - 4. Aggregate Uncompensated Care by Revenue Size
 - 5. Aggregate Medical Research Expenditures by Revenue Size
 - 6. Aggregate Medical Education and Training Expenditures by Revenue Size
 - 7. Aggregate Community Program Expenditures by Revenue Size
 - 8. Aggregate Community Benefit Expenditures by Revenue Size
 - 9. Aggregate Community Benefit Expenditures as a Percentage of Revenues

VI. OTHER COMMUNITY BENEFIT REPORTING - BAD DEBT AND SHORTFALLS, RESEARCH, INCOME AND HEALTH INSURANCE COVERAGE LEVELS

- A. Overview and Summary of Key Findings
- B. Hospitals Reporting Largest Amounts of Medical Research Expenditures
- C. Analysis of Bad Debt and Shortfalls as Uncompensated Care
 - 1. Reporting of Shortfalls and Bad Debt by Community Type
 - 2. Reporting of Shortfalls and Bad Debt by Revenue Size
 - 3. Reporting Differences when Shortfalls and Bad Debts are Included in Uncompensated Care

- D. Comparison of Community Benefit Expenditures Across Various Income and Health Insurance Coverage Levels
 - Overview
 - 2. Community Benefit Expenditures Across Community Per Capita Income Levels
 - 3. Community Benefit Expenditures Across Community Health Insurance Coverage Levels
 - 4. Interaction Between Per Capita Income and Health Insurance Coverage

VII. EXECUTIVE COMPENSATION

- A. Overview
- B. Summary of Compensation Practices as Reported by Responding Hospitals
- C. Summary of Examinations
 - 1. Overview of Examination Component of the Project
 - 2. Examination Results

VIII. FORM 990, SCHEDULE H, HOSPITALS

- A. Overview of Schedule H, Hospitals
- B. Description of Schedule H, Parts I through VI
- C. Transition Relief
- D. Promoting Uniform Reporting through Schedule H

IX. SUMMARY OF FINDINGS BY DEMOGRAPHIC

X. KEY OBSERVATIONS AND LESSONS LEARNED

APPENDICES

- A. List of Charts and Tables
- B. Form 13790, Compliance Check Questionnaire Tax-Exempt Hospitals
- C. Form 990, Schedule H, Hospitals